IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:

Itaru SHIBATA et al.

Title:

UNIT CELL FOR SOLID OXIDE FUEL CELL AND

RELATED METHOD

Appl. No.:

10/642,734

Filing Date:

8/19/2003

Examiner:

Stephen J. KALAFUT

Art Unit:

1745

Confirmation 3784

Number:

AMENDMENT AND REPLY UNDER 37 CFR 1.116

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Final Office Action dated September 14, 2006, concerning the above-referenced patent application.

Requested Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this document.

Remarks/Arguments begin on page 6 of this document.

Please amend the application as follows: